



Trustees' Financial Summary

FY2015-16

Submit ID: 0187-33154878

**** Recalculated ****

09 Custer County

0187 Kinsey Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Geneal Bott **Phone #:** (406) 234-3848

(Signature)

(Date)

Chair, Board of Trustees: Jennifer Muscha

(Signature)

(Date)

County Superintendant Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
111	Playgournd Equipment	LOCAL		
112	AED Defib-HRHC	LOCAL		
120	Salad Bar	LOCAL		
125	Big Sky Fit Kids	LOCAL		
201	Title I, Part A, Improving Basic Programs	FEDERAL	09-0187-3107	84.010A
202	Aggregate Reim/Indirects	LOCAL		Local
213	IDEA Part B (Trans from Coop)	FEDERAL	099692-77-07	84.027A
214	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
215	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
366	State OTO Weatherization & Deferred Maintenance	STATE	state	state
465	Miscellaneous State Grant	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,500.37	13,903.39		688.30
02	Taxes Receivable - Real and Personal (120-149)	1,841.58	1,313.45		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,341.95	15,216.84		688.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,841.58	1,313.45		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	73,500.37	13,903.39		688.30
52	TOTAL FUND BALANCE/EQUITY	73,500.37	13,903.39		688.30
53	TOTAL LIABILITIES AND FUND BALANCE	75,341.95	15,216.84		688.30

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,003.14	47,069.45	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		8,003.14	47,069.45	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		8,003.14	47,069.45	
52	TOTAL FUND BALANCE/EQUITY		8,003.14	47,069.45	
53	TOTAL LIABILITIES AND FUND BALANCE		8,003.14	47,069.45	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,568.23	2,789.65		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,568.23	2,789.65		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,568.23	2,789.65		
52	TOTAL FUND BALANCE/EQUITY	3,568.23	2,789.65		
53	TOTAL LIABILITIES AND FUND BALANCE	3,568.23	2,789.65		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,830.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,830.08	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,830.08	
52	TOTAL FUND BALANCE/EQUITY			7,830.08	
53	TOTAL LIABILITIES AND FUND BALANCE			7,830.08	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,606.27	4,007.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	9,606.27	4,007.18		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	9,606.27	4,007.18		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,606.27	4,007.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,606.27	4,007.18		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	40,157.83	39,796.27
1112	District Levy - Personal Property	2,650.71	2,502.07
1190	Penalties and Interest on Taxes	177.00	143.33
1510	Interest Earnings	974.63	1,379.38
1900	Other Revenue from Local Sources	500.00	0.00
3110	Direct State Aid	188,174.66	194,241.53
3111	Quality Educator	12,168.00	18,678.00
3112	At Risk Student	959.75	894.43
3113	Indian Education For All	1,489.20	1,503.36
3114	American Indian Achievement Gap	200.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	15,158.73	12,753.29
3116	Data For Achievement	1,095.00	1,440.00
3118	Natural Resource Development	1,340.96	2,180.67
3120	State Guaranteed Tax Base Aid	65,216.36	73,121.50
3444	State School Block Grant	16,617.28	16,617.28
3445	State Combined Fund School Block Grant	144.17	0.00
3446	SB96 Block Grant Reimbursement	1,961.60	0.00
6100	Material Prior Period Revenue Adjustments	179.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		349,165.33	365,866.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	201,788.17	197,993.25
		2XX	Personal Services - Employee Benefits	31,127.93	36,679.10
		5XX	Other Purchased Services	1,760.00	550.25
		6XX	Supplies and Materials	8,449.81	8,283.44
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	4,200.00	4,500.00
		810	Dues and Fees	672.00	689.00
	24XX Support Services - School Administration				
		3XX	Purchased Professional and Technical Services	5,412.00	5,365.00
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	18,500.00	18,500.00
		5XX	Other Purchased Services	1,473.07	1,285.01
		6XX	Supplies and Materials	873.93	339.81
		8XX	Other Expenditures	600.00	1,795.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	12,800.00	13,799.99
		3XX	Purchased Professional and Technical Services	2,187.47	1,635.00
		4XX	Purchased Property Services	11,879.69	10,546.44
		5XX	Other Purchased Services	11,606.00	12,244.00
		6XX	Supplies and Materials	8,151.91	9,533.05
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	2,430.00	2,475.00
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	1,796.43	0.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	30,027.94	33,768.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>355,736.35</u>	<u>359,982.59</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					67,616.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					365,866.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					359,982.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,500.37 (5)



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09 Custer County

0187 Kinsey Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,109.72	28,397.18
	1112 District Levy - Personal Property	2,032.45	1,839.43
	1190 Penalties and Interest on Taxes	136.53	104.99
	2220 County On-Schedule Trans Reimb	14,320.10	14,488.75
	3210 State On-Schedule Trans Reimb	14,320.10	14,488.75
	3444 State School Block Grant	4,211.55	4,211.55
	3445 State Combined Fund School Block Grant	0.00	144.17
	3446 SB96 Block Grant Reimbursement	1,522.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>66,652.93</u>	<u>63,674.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		27XX	Student Transportation Services					
			5XX	Other Purchased Services				
				62,878.15		61,904.00		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,878.15		61,904.00		

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					12,132.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,674.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,904.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,903.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1621 Lunch Sales		22,675.87	21,385.75
	3220 State Food Services Match		0.00	118.54
	4550 Federal Child Nutrition		11,051.42	9,925.55
	9710 Residual Equity Transfers In		311.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			34,039.00	31,429.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,200.00	14,910.00
			5XX Other Purchased Services	0.00	646.00
			6XX Supplies and Materials	23,732.97	16,129.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,932.97	31,685.29

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						943.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,429.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,685.29 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						688.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	39,017.40	41,353.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,017.40</u>	<u>41,353.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	32,956.69	32,196.96
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,415.17	1,415.16
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	979.20	1,055.70
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	185.94	189.35
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	291.39	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,239.30	1,444.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>37,067.69</u>	<u>36,301.89</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	2,951.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,353.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,301.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,003.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
112	AED Defib-HRHC	
	1900 Other Revenue from Local Sources	1,400.00
125	Big Sky Fit Kids	
	1920 Contributions/Donations from Private Sources	1,000.00
201	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	10,055.00
202	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	1,646.83
213	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	11,301.00
214	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,472.67
215	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,400.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,276.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
111	Playgournd Equipment				
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials		139.00
			111 Subtotal		139.00
112	AED Defib-HRHC				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,400.00
			112 Subtotal		1,400.00
120	Salad Bar				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		1,379.82
			120 Subtotal		1,379.82
125	Big Sky Fit Kids				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		2,183.15
			125 Subtotal		2,183.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
201	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,655.28
			2XX Personal Services - Employee Benefits		1,399.72
			201 Subtotal		10,055.00
202	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,364.61
		222X	Educational Media Services		
			5XX Other Purchased Services		500.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries		3,975.00
			6XX Supplies and Materials		3,811.97
			202 Subtotal		9,651.58
213	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,768.07
			2XX Personal Services - Employee Benefits		1,532.93
			213 Subtotal		11,301.00
215	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		3,556.95
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,535.68
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		1,810.00
			215 Subtotal		6,902.63
366	State OTO Weatherization & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		6,346.98
			366 Subtotal		6,346.98
465	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		726.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,300.00
			2XX Personal Services - Employee Benefits		481.95
			465 Subtotal		7,508.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					56,867.16

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					61,660.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,276.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,867.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,069.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Playgournd Equipment	0.00	139.00	-139.00
112 AED Defib-HRHC	1,400.00	1,400.00	0.00
120 Salad Bar	0.00	1,379.82	-1,379.82
125 Big Sky Fit Kids	1,000.00	2,183.15	-1,183.15
201 Title I, Part A, Improving Basic Programs	10,055.00	10,055.00	0.00
202 Aggregate Reim/Indirects	1,646.83	9,651.58	-8,004.75
213 IDEA Part B (Trans from Coop)	11,301.00	11,301.00	0.00
214 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,472.67	0.00	3,472.67
215 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,400.97	6,902.63	6,498.34
366 State OTO Weatherization & Deferred Maintenance	0.00	6,346.98	-6,346.98
465 Miscellaneous State Grant	0.00	7,508.00	-7,508.00
Total	42,276.47	56,867.16	-14,590.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	436.80	438.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>436.80</u>	<u>438.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	158.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>158.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	3,287.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	438.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	158.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,568.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.89	25.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.89</u>	<u>25.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					2,763.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,789.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	3,281.41	3,119.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,281.41</u>	<u>3,119.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	3,007.81	1,279.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,007.81</u>	<u>1,279.32</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	5,990.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,119.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,279.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,830.08	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	170,650.00	176,200.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44.99	126.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	562.64	497.33
XX	XXX 26XX 41X	Energy Utility Services	10,765.69	9,483.44
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,735.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,735.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,578.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,458.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	33,768.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	33,768.76	0.00	0.00	0.00	0.00
Totals			33,768.76	0.00	0.00	0.00	0.00

33,768.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	822,091.00	0.00	0.00	0.00	822,091.00
Machinery and Equipment	63,799.00	0.00	0.00	0.00	63,799.00
Totals at Historical Cost	885,890.00	0.00	0.00	0.00	885,890.00
Depreciation					
Building Accum	52,652.00	91,241.00	26,326.00	0.00	170,219.00
Total Accumulated Depreciation	52,652.00	91,241.00	26,326.00	0.00	170,219.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	833,238.00	-91,241.00	-26,326.00	0.00	715,671.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Food Service (31XX)	510.00	0.00	0.00
Unallocated	25,816.00	0.00	0.00
Total Depreciation for FY2016	26,326.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0187-33154878

**** Recalculated ****

09 Custer County

0187 Kinsey Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	10,189.60	5,470.97	5,305.89	0.00	10,354.68	0.00	10,354.68
Total Governmental Activity							
Non-bond Long-Term Liabilities	10,189.60	5,470.97	5,305.89	0.00	10,354.68	0.00	10,354.68

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0187-33154878

**** Recalculated ****

09 Custer County

0187 Kinsey Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	225,294.00	63,224.00	0.00	288,518.00